



PATENT 29936/39462

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby certify that this paper and the Application of: Seung Cheol Lee et al. documents referred to as enclosed therewith are being deposited with the Serial No.: 10/659,814 United States Postal Service as first class mail, postage prepaid, on September 30, Filed: September 11, 2003 2004, in an envelope addressed to Commissioner for Patents, P.O. Box For: Method of Manufacturing Alexandria, Wirginia 22313-1450 Semiconductor Device Group Art Unit: 2823 Examiner: Joannie A. Garcia g. No. 35,902 Attorney for Applicants

COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Respectfully submitted,

MARSHALL, GERSTEIN & BORUN LLP 6300 Sears Tower

233 South Wacker Drive

Chicago, Illinois 60606-6357

(312) 474-9577

September 30, 2004

By:

Midhael Ri Hull Reg. No. 35,902